



OFFICE OF PUBLIC INSTRUCTION

PO BOX 202501
HELENA MT 59620-2501
www.opi.mt.gov
(406) 444-3680
888-231-9393

EXHIBIT 11
DATE 3/25/11
HB 130

Denise Juneau
Superintendent

February 7, 2011

Todd Hermanson, Chairperson
Sidney Elem District No. 5
200 3rd Ave SE
Sidney, MT 59270

RE: Budget Amendment Resolution

Dear Chairperson Hermanson:

Thank you for submitting the budget amendment resolution for Sidney Elem District No. 5 in Richland County. The general fund budget amendment in the amount of \$1,000,000.00 for fiscal year 2010-11 was adopted under the provisions of §20-9-161(6), MCA. The resolution stated the trustees have made a determination that an amendment to the general fund budget was necessary. The source of financing utilized to fund the budget amendment expenditures will be greater than anticipated gas and oil receipts.

Budget amendments not related to enrollment do not require approval of the Office of Public Instruction (OPI). However, we are aware that a higher level of State Guaranteed Tax Base Aid (GTB) may be allocated to some districts that may not otherwise require as much GTB had current year excess oil and gas revenues been reappropriated to the ensuing year's budget. Therefore, we hope you will review the needs identified in the budget amendment resolution to determine whether the proposed expenditures meet a reasonable interpretation of "unforeseen" and "cannot be postponed without dire consequences affecting the safety of the students and district employees or the educational functions of the district." Please note that Section 20-9-161 (6), MCA requires both of these standards be met.

OPI encourages you, as school trustees, to use good judgment as you fulfill your statutory responsibilities and carefully consider your taxpayers' expectations in your decision-making processes.

Expenditures in the specified line items need to be identified within the general fund in the annual Trustees' Financial Summary using **project reporter number 910**. The additional budget authority achieved by this amendment may not be used for any other purpose.

If you have any questions, please contact me at 444-4401 or email nmerala@mt.gov.

Sincerely,

A handwritten signature in cursive script, appearing to read "Nica".

Nica Merala
Fiscal Officer

cc: Daniel Farr, Superintendent
Nicole Beyer, District Clerk
Gail Anne Staffanson, Richland Co. Superintendent



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Denise Juneau
Superintendent

February 7, 2011

Todd Hermanson, Chairperson
Sidney H S District No. 1
200 3rd Ave SE
Sidney, MT 59270

RE: Budget Amendment Resolution

Dear Chairperson Hermanson:

Thank you for submitting the budget amendment resolution for Sidney H S District No. 1 in Richland County. The general fund budget amendment in the amount of \$3,800,000.00 for fiscal year 2010-11 was adopted under the provisions of §20-9-161(6), MCA. The resolution stated the trustees have made a determination that an amendment to the general fund budget was necessary. The source of financing utilized to fund the budget amendment expenditures will be greater than anticipated gas and oil receipts.

Budget amendments not related to enrollment do not require approval of the Office of Public Instruction (OPI). However, we are aware that a higher level of State Guaranteed Tax Base Aid (GTB) may be allocated to some districts that may not otherwise require as much GTB had current year excess oil and gas revenues been reappropriated to the ensuing year's budget. Therefore, we hope you will review the needs identified in the budget amendment resolution to determine whether the proposed expenditures meet a reasonable interpretation of "unforeseen" and "cannot be postponed without dire consequences affecting the safety of the students and district employees or the educational functions of the district." Please note that Section 20-9-161 (6), MCA requires both of these standards be met.

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If you have any questions, please contact me at 444-4401 or email nmerala@mt.gov.

Sincerely,

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Nica Merala
Fiscal Officer

cc: Daniel Farr, Superintendent
Nicole Beyer, District Clerk
Gail Anne Staffanson, Richland Co. Superintendent